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ABSTRACT

The purpose of this report is to discuss the impact of the New England Regional Commission (NERCOM) funds and other development funds allocated by the New England Program in Teacher Education (NEPTE) on the implementation of programs by local groups to improve existing teacher education practices. Specifically, this report addresses the costs associated with project activities that provided outputs in terms of products and/or training resources utilized. The report discusses 20 projects funded by NEPTE from 1971 to 1974. The projects are divided into the following two categories: (1) "Unique Projects," or attempts by people to do something they had never done before, and (2) "Refinement Projects," or attempts by people to make something work better. The report discusses the total funds allocated and presents an analysis of the cost categories of the projects. The information given is supported by charts. There is also a list of general conclusions about how the funds were spent. (RC)

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RETROSPECTIVE FISCAL ANALYSIS

OF

NEPTE RESOURCE DEVELOPMENT PROJECTS

By:

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August, 1975

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RETROSPECTIVE FISCAL ANALYSIS OF NEPTE RESOURCE DEVELOPMENT PROJECTS

By:

Roland Goddu and John Pitman

In an earlier report, the cost implications of six (6) staff development cooperative efforts were discussed. In this second report, 20 resource development projects are presented and discussed. The purpose of this report is to discuss the impact of the New England Regional Commission (NERCOM) funds and other development funds allocated by the New England Program in Teacher Education (NEPTE) on the implementation of programs by local groups to improve existing teacher education practices. Specifically, this report addresses the costs associate with project activities that provided outputs in terms of products and/or training resources utilized.

This report deals with 20 projects funded by NEPTE from 1971 to 1974. The 20 projects are divided into two categories, which are:

A. Attempts of people to do something they had never done before -- termed here, Unique Projects, and

B. Attempts of people to make something work better -- termed here, Refinement Projects.

Each of the 20 projects are listed below in terms of intent and style.

	Unique Projects	Intent	Style
1.	ANISA (Center for the Study of Human Potential	to develop a comprehensive child development model	to research, design, and document research based methods
2.	CEFS	to develop a human relations based management plan	to provide OD training to senior staff
3.	Chittenden South (An Alternative Staffing Project)	to develop a K-12 alternative system within existing public schools	to introduce validated open ed. and community based practices
4.	Gresham Chair (Gillette)	to make visible a quality teacher	to provide fiscal and management support directly to a classroom teacher
5.	Little Harbor	to introduce retired adults as role models to young children.	to provide one to one tutor and counseling relationships
6.	North County Network	to provide access to existing expertise in an isolated region	to categorize and evaluate through a peer process identified resource persons
7.	Penquiscock	to develop a need responsive region support system for experienced teachers	to provide ad hoc and specific training to meet teacher perceived needs.
8.	SASSI	to develop a systematic quality bridge to education opportunities for drop-outs and others in an urban environment	to provide a comprehensive sequence of learning alternatives, emphasizing work experience and academics.
	Refinement Projects		
9.	Barbour School	to expand community involvement in a school	to repeat successful practices
10.	Colebrook Consolidated School	to expand an experiential field trip based curriculum	to repeat successful practices
11.	Highland Park Free School	to expand a community controlled school program	to clarify roles and expectations
12.	McLean Hospital	to replicate an awareness program and to train apprentices	to provide workshops and follow up activities
13.	Project ERR	to implement a comprehensive in-service program	to operate a series of conferences and workshops
14.	Shapleigh Memorial School	to install a team approach to curriculum	workshops

15.	Stratford	to expand utilization of theatre techniques in schools	workshops
16.	University of Maine/ Farmington	to pilot early field experience for under-graduates	to repeat successful practices
17.	Upper Valley NEPTE	to implement a comprehensive in-service program	conferences and workshops
18.	Watertown	to implement an alternative school program	to repeat successful practices
19.	Westminster West Schools	to improve community and school cooperative programs	to expand existing curriculum
20.	Women's Training and Resources Corp.	to validate training procedure	to repeat and video-tape simulated cases

UNIQUE PROJECTS
Total Funds Allocated

There were a total of eight (8) projects in this category. Table One (Page 4A) lists each project and the total amount of funds provided by NEPTE.

The data in Table One show that a total of $777,502 was allocated to the eight (8) Unique Projects. Two projects (ANISA and Gresham Chair) received a total of $441,916 (57% of the funds). By adding two more projects, (Chittenden School and SASSI) a total of $682,666 (88% of the funds) was allocated to four projects with the remaining 12 per cent of the funds allocated to the other four projects (CEFS, Little Harbor, North County Network, and Penquiscock). The range of funds allocated was $241,916 (ANISA) to $5,000 (Little Harbor). The data show that the funds allocated in FY72 ($373,836) was approximately the same as funds allocated in FY73 ($379,871) with a marked reduction in FY75 ($23,795). In fact, only one of the projects received funds in all three years (ANISA). With the exception of Chittenden and SASSI, all projects received the bulk of their funding the first year.

REFINEMENT PROJECTS
Total Funds Allocated

There were a total of 12 projects in this category. The following table (Page 4B) (Table Two) lists each project and the funds provided for fiscal years 72-74.

The data in Table Two show that a total of $270,514 was allocated to the 12 Refinement Projects. Three projects (PROJECT ERR, Upper Valley NEPTE, and Watertown) received a total of $169,493 (63%) of the funds with the

Table One
Allocations Made to Unique Projects
From FY72 Through FY74

Unique Projects	1971-1972	1972-1973	1973-1974	Total
ANISA	137,500	85,621	18,795	241,916
CEFS	31,536			31,536
Chittenden South	59,600	70,000		129,600
Gresham Chair (Gillette)	100,000	100,000		200,000
Little Harbor			5,000	5,000
North County Network	10,000	5,000		15,000
Penquiscock		43,300		43,000
SASSI	35,200	75,950		111,150
	373,836	379,871	23,795	777,502

TABLE TWO
Allocations Made to Refinement Projects
From FY72 Through FY74

Refinement Projects	1971-1972	1972-1973	1973-1974	Totals
Barbour School		10,000	5,000	15,000
Colebrook Consolidated School			4,000	4,000
Highland Park Free School		5,000	5,000	10,000
McLean Hospital			18,000	18,000
Project ERR	29,800	33,853		63,653
Shapleigh Memorial School			3,500	3,500
Stratford	25,121			25,121
Univ. of Maine - Farmington			5,000	5,000
Upper Valley NEPTE	27,140	33,900	4,800	65,840
Watertown	40,000			40,000
Westminster West Schools		6,000	10,900	16,900
Women's Training & Resources Corp.			3,500	3,500
SUB TOTAL	122,061	88,753	59,700	270,514
GRAND TOTALS	495,897	468,624	83,495	1,048,016

remainder of the funds (37%) distributed amoung the other nine (9) Projects. The range of funds allocated to the 12 projects was $65,840 (Upper Valley NEPTE) to $3,500 (Women's Training and Resource Corp. and Shapleigh Memorial School). Excluding the top three projects, the range was $25,121 (Stratford) to $3,500. Only one project (Upper Valley NEPTE) was allocated funds all three years; five (5) projected received limited allocations in FY74 only; two projects received allocations in FY72 only, and the other four projects received allocations for two years. There is no particular pattern among projects funded for two years.

When looking at the combined totals for Unique and Refinement projects, the data show a total of $1,048,016 was allocated to the 20 projects. Allocations made in FY72 ($495,897) and FY73 ($468,624) were roughly the same with a marked drop in FY74 ($83,495).

Cost Analysis of Unique and Refinement Projects

Categories in the following tables are designed to show the general types of expenditures made by the respective project directors. The first five (5) categories represent organizational and central administrative costs. Categories seven (7) through 10 represent training and product development costs. The category dissemination and keepables, probably, could be placed in either of the two category groups. (See Category 7, Table 3B, Page 5B).

Table Three A
Expenditures for Unique Projects in Terms
of Organizational and Staff Development Training Costs

Project	(1) Salaries	%	(2) Overhead	%	(3) Travel	%	(4) Expendable Supplies & Communications	%	(5) Eval. & Research	(6) Totals 1 - 5	%
ANISA	203,379	84	14,037	5.8	5,812	2.4	3,770	1.5	--	226,998	93.8
Gresham	55,600	27.8	1,486	.7	7,002	3.5	3,793	1.8	--	67,881	33.9
Chittenden	60,593	46.7	7,299	5.6	1,272	.9	13,866	10.6	2,792 (2.1%)	85,822	66.2
SASSI	73,555	66.1	8,370	7.5	--	--	--	--	--	81,925	73.7
Little Harbor	2,054	41	--	--	--	--	--	--	--	2,054	41.1
No. County Network	5,500	36.6	1,004	6.6	400	2.6	400	2.6	--	7,304	48.6
Penquiscock	12,127	28.0	--	--	4,495	10.3	3,505	8	--	20,127	46.5
CEFS	11,220	35.5	2,336	7.4	--	--	--	--	--	13,556	42.9
	424,028	54.5	34,532	4.4	18,981	2.4	25,334	3.2	2,792	505,667	65
Top Four	393,127	57.5	31,192	4.5	14,086	2	21,429	3.1	2,792	462,626	67.7
Bottom Four	30,901	32.5	3,340	3.5	4,895	5.1	3,905	4.1		43,041	45.3

Table Three B
Expenditures for Unique Projects in Terms
of Organizational and Staff Development Training Costs

(7) Dissemination & Keepable	%	(8) Consultant Services	%	(9) Conf. & Workshop Fees	%	(10) General Costs & Misc. Costs for Tng. & Devel.	%	(11) Totals Col. 7 - 10	%	Totals Col. 8 - 10	%	Amt. Granted
9,000	3.7	3,207	1.3	--	--	2,711	1.1	14,918	6.2	5,918	2.4	241,916
4,894	2.4	41,893	20.9	62,393	31.3	22,939	11.4	132,119	65.1	127,225	63.7	200,000
8,579	6.6	8,484	6.5	2,870	2.2	23,845	18.3	43,778	33.8	35,199	27.1	129,600
--	--	28,225	25.3	--	--	1,000	.8	29,225	26.3	29,225	26.2	111,150
--	--	2,946	58.9	--	--	--	--	2,946	58.9	2,946	58.9	5,000
300	2	1,300	8.6	6,096	40.6	--	--	7,696	51.4	7,396	49.3	15,000
--	--	--	--	1,869	4.3	21,304	49.2	23,173	53.5	23,173	53.5	43,300
2,380	7.5	15,600	49.4	--	--	--	--	17,980	57.1	15,600	49.4	31,536
25,153	3.2	101,655	13.0	73,228	9.4	71,799	9.2	271,835	34.9	246,682	31.7	777,502
												(87.8)
22,473	3.2	81,809	11.9	65,263	9.6	50,495	7.3	220,040	32.2	197,567	28.9	682,666
												(12.2)
2,680	2.8	19,846	20.9	7,965	8.3	21,304	22.4	51,795	54.6	49,115	51.7	94,836

Analysis of Unique Project Cost Categories

Salaries - A review of the data (Table Three, Column 1) shows that all eight (8) projects allocated funds for salaries. The costs ranged from $203,379 (84%) for ANISA to $2,054 (41%) for Little Harbor. The percentage allocated ranged from a high of 84% (ANISA) to a low of 27.8% (Gresham). The average percentage allocated for the top four projects was 57.5% ($339,127). The average percentage allocated for the bottom four projects was 32.5% ($30,901). With the significant exception of the Gresham Chair, the larger projects chose to allocate a larger percentage of their funds to salaries than did the smaller projects.

Overhead and Fringe - A review of the data (Table Three, Column 2) shows that all four larger projects and two of the smaller projects allocated funds in this category. The average cost for the four larger projects was 4.5%, ranging from 7.5% (SASSI) to .7% (Gresham). The average percentage allocated by the smaller projects was 3.5%, but it represents only two projects (North County Network, 6.6% and CEFS, 7.4%). With the exception of Gresham, projects charging overhead and fringe ranged between 5.6% and 7.5%. Size of project does not appear to determine whether such charges are made. However, when charges were made, they were in the 5 - 7 per cent range.

Travel - A review of the data (Table Three, Column 3) shows that five projects allocated funds for travel. The range was 10.3% (Penquiscock) to .9% (Chittenden). The larger projects (3 of 4) averaged 2% and the smaller projects (2 of 4) averaged 5.1%. There is no pattern. A pattern does emerge if one looks at project purposes, i.e. all projects listing travel costs required training and/or staff development activity in several

locations. Penquiscock required extensive travel over a three county area, ANISA required extensive national travel, and Gresham sub-granted funds to multiple agencies, all of which had travel expenditures. Little Harbor, SASSI, and CEFS operated from a fixed location; if travel was incurred, it was covered with other funds.

Expendable Supplies and Communications - A review of the data (Table ThreeA Column 4) shows that the same five projects that listed travel expenditures also listed expenditures in this category. Chittenden (10.6%) and Penquiscock (8%) were the primary projects in this category. The other three projects ranged from 2.6% (North County Netwrok) to 1.5% (ANISA). Again, project purpose is probably the primary factor. Possibly, larger projects are more likely to incorporate expendable supplies and communication in their budgets than are smaller projects--which may use their own funds for small expenditures in this category.

Evaluation and Research - A review of the data (Table Three A Column Five) shows that only one project (Chittenden) allocated funds in this category (2.1%). All other projects seem to provide for this activity, if at all, within other categories, probably salaries, or consultant services. Evaluations were usually done by project directors and incorporated in quarterly and final reports rather than contracted to formal project evaluators.

Totals Organizational Costs - A review of the data (Table Three A, Column Six) shows that there was a marked difference between the larger and smaller projects. The four larger projects averaged 67.7%, ranging from 93.8% (ANISA) to 33.9% (Gresham). The four smaller projects averaged 45.3%, ranging from 48.6% (North County Network) to 41.1% (Little Harbor). Clearly,

the larger projects allocated more of their funds to organizational categories than did smaller projects, especially in the category of salaries, the consistent exception being the Gresham Chair.

Dissemination and Keepables - A review of the data (Table Three B, Column Seven) shows that a total of five (5) projects, 3 of 4 larger projects and 2 of 4 smaller projects, allocated funds in this category. The costs ranged from 7.5% (CEFS) to 2% (North County Network). CEFS and Chittenden were the major projects in this category (7.5 and 6.6 respectively). The other three projects ranged from 2% to 3.7%.

Consultant Services - A review of the data (Table Three B, Column 8) shows that all projects except Penquiscock allocated funds in this category. The four larger projects averaged 11.9% while the smaller projects averaged 20.9%. Two projects (CEFS and Little Harbor) made extensive use of consultants (49.9% and 58.9% respectively). Two other projects (Gresham 20.9% and SASSI 25.3%) utilized consultants to a large degree. The other four projects allocated less than 9% of their resources to consultants. One possible explanation for the greater use of consultants by the smaller projects is that larger projects had larger staffs who were able to serve consultant roles as well as administrative roles while smaller projects had to contract for consultant services.

Conferences and Workshop Fees - A review of the data (Table Three B, Column Nine) shows that four projects allocated funds in this category. Chittenden (2.2%) and Penquiscock (4.3%) conducted limited workshop activities. North County Network allocated more money in this category (40.6%) than in any other category. The Gresham Chair provided for the extensive (31.3%) utilization of its resources by teachers, students, and parents through this category.

General Costs - This category (Table Three B, Column 10) is the least clear, it includes miscellaneous costs, as well as training and product

development costs are included. Generally, this category represents training and product development costs not listed as separate workshop costs. The average costs for the larger projects (7.3%) and smaller projects (22.4%) are deceptive. All four larger projects had costs in this category ranging from .8% (SASSI) to 18.3% (Chittenden). Only 1 of 4 smaller projects had costs (Penquiscock) but the one project allocated 49.2% to this category--it's largest single expenditure in any category. It is probably fair to say that larger projects allocated funds in this category while smaller projects did not unless the specific purpose(s) of the smaller projects was to stimulate product development as a result of local training (Penquiscock).

Totals Training and Product Development - A review of the data (Table Three B, Column 11) shows that the larger projects average 32.2% for these activities while the smaller projects averaged 54.6%. The range for the larger projects was 65.1% (Gresham) to 2.4% (ANISA). The range for the smaller projects was 58.9% (Little Harbor) to 49.3% (North County Network). Clearly, the smaller projects chose to limit organizational and administrative expenses and concentrate their resouces on training and product development activities. Little Harbor and CEFS made extensive use of consultants for training, North County Network utilized workshops, and Penquiscock utilized training and staff development on a continuing basis. Again, Gresham is unique in that it sub-granted monies to teachers, students, parents, in different categories (approximately 60%). Gresham (See Table Three) shows 33.9% organizational, 34.8% training and product development, and 31.3% Conference and workshop fees.

Analysis of Refinement Project Cost Categories

Salaries - A review of the data (Table Four, Column One) shows that the three largest projects allocated an average of 67.7% to salaries while the nine (9) smaller projects averaged 47.4%. The range of the largest projects was 69.1% (Watertown) to 66.4% (Project ERR). The range of the smaller projects was 100% to 0% (McLean and U. of Me.(Farm.). There was no consistency in salary allocation decisions in the smaller projects, while the larger projects were very consistent.

Overhead and Fringe - A review of the data (Table Four, Column Two) whows that all three large projects allocated funds in this category while only 4 of 9 smaller projects allocated funds. Those projects which had costs ranged from 12% (WTRC) to .9% (Project ERR). There was no consistent rate charged.

Travel - A review of the data (Table Four, Column Three) shows that seven (7) projects allocated funds for travel (3 of 3 larger, and 4 of 9 smaller). Costs ranged from 6.3% (Upper Valley NEPTE) to .6% (Barbour). The average for larger projects was 4.1% and for smaller projects 1.4%, yet there was little difference among those charging in this category. A review of project activities showed that those projects showing 3% or more also built travel, usually for students, into the project.

Expendable Supplies and Communications - A review of the data (Table Four, Column Four) shows that nine (9) projects allocated funds in this category--3 of 3 larger and 6 of 9 smaller projects. Costs ranged from 8% (Colebrook) to 1.5% (Watertown). There was little difference in the average between large and small projects (4.2 and 3.9 respectively).

Table Four
Expenditures for Refinement Projects in Terms of
Organizational and Staff Development - Training Costs

Project	(1) Salaries	%	(2) Overhead & Fringe	%	(3) Travel	%	(4) Expendable Supplies & Communications	%	(5) Eval. & Research	%	(6) Totals Col. 1 - 5	%	(7) Dissemination & Keepables	%
Project ERR	42,266	66.4	597	.9	1,332	2.0	3,966	4.6	--	--	47,161	74	1,757	2.7
Upper Valley NEPTE	44,900	68.1	3,950	5.9	4,200	6.3	3,690	5.6	800	1.2	57,540	87.3	--	--
Watertown	27,650	69.1	589	1.4	1,518	3.7	632	1.5	3,390	8.4	33,779	85.1	855	2.1
Barbour	6,858	45.7	258	1.7	100	.6	828	5.5	500	3.3	8,544	56.9	--	--
Colebrook	953	23.8	--	--	248	6.2	322	8	--	--	1,523	38	800	20
Highland Park	7,190	60.8	--	--	--	--	405	3.4	--	--	7,595	64.3	1,906	16.1
McLean Hospital	18,000	100.0	--	--	--	--	--	--	--	--	18,000	100.0	--	--
Shapleigh	300	8.5	--	--	--	--	--	--	300	8.5	600	17.1	--	--
Stratford	5,350	21.2	2,230	8.8	479	1.9	401	1.6	1,000	3.9	9,460	37.6	95	.3
Univ. of Me. Farmington	--	--	--	--	--	--	1,000	20	--	--	1,000	20	2,500	50
Westminster West	7,963	47.1	527	3.1	605	3.5	992	5.8	--	--	10,087	59.6	2,136	12.6
Women's Tng. & Resource Corp	1,300	37.1	420	12.0	--	--	--	--	--	--	1,720	49.1	--	--
	162,730	60.1	8,571	3.1	8,482	3.1	11,236	4.1	5,990	2.2	197,009	72.8	10,049	3.7
Top Three	114,816	67.7	5,136	3	7,050	4.1	7,288	4.2	4,190	2.4	138,480	81.7	2,612	1.5
BottomNine	47,914	47.4	3,435	3.4	1,432	1.4	3,948	3.9	1,800	1.7	58,529	57.9	7,437	7.3

Table Four
Expenditures for Refinement Projects in Terms of Organizational and Staff Development - Training Costs

PART II

(8) Consultant Services	%	(9) Conf.& Workshop Fees	%	(10) General Costs & Misc. Costs for Tng. & Dev.	%	(11) Funds Ret'd to NEPTE	%	Totals Col. 7 - 10	%	Totals Col. 8 - 10	%	Amt. Granted
6,779	10.6	1,062	1.6	6,894	10.8	--	--	16,492	26	14,735	23.1	63,653
5,300	8	--	--	3,000	4.5	--	--	8,300	12.7	8,300	12.7	65,840
2,050	5.1	2,181	5.4	368	.9	767	1.9	5,454	13.6	4,599	11.4	40,000
1,100	7.3	3,952	26.3	1,404	9.3	--	--	6,456	43.1	6,456	43.1	15,000
1,512	37.8	--	--	128	3.2	37	.9	2,440	61	1,640	41	4,000
1,101	9.3	1,181	10	24	.2	HPFS 1,807 pd.	15.3	4,212	35.7	2,306	23	10,000
--	--	--	--	--	--	--	--	--	--	--	--	18,000
2,100	60	--	--	800	22.8	--	--	2,900	82.9	2,900	82.9	3,500
9,195	36.6	5,995	23.8	--	--	376	1.4	15,285	60.8	15,190	60.4	25,121
--	--	--	--	1,500	30	--	--	4,000	80	1,500	30	5,000
624	3.6	2,525	14.9	1,528	9	--	--	6,813	40.4	4,677	27.6	16,900
780	22.2	1,000	28.5	--	--	--	--	1,780	50.9	1,780	50.9	3,500
30,541	11.2	17,896	6.6	15,646	5.7	1,180		74,132	27.4	64,083	23.6	270,514
14,129	8.3	3,243	1.9	10,262	6			30,246	17.8	27,634	16.3	169,493
16,412	16.2	14,653	14.5	5,384	5.3			43,886	43.4	36,449	36	101,021

Evaluation and Research - A review of the data (Table Four, Column Five) shows that five (5) projects allocated funds in this category--2 of 3 larger and 3 of 9 smaller. The range was 8.5% (Shapleigh) to 1.2% (Upper Valley NEPTE). Apparently, Shapleigh and Watertown chose to do a formal, contracted evaluation. Upper Valley NEPTE, Barbour, and Stratford allocated fixed fees for an evaluator who was a staff member. The other projects did evaluation as part of their normal quarterly and final reporting process. There was greater emphasis on formal outside evaluation among these projects than was the case in the Unique Projects.

Totals--Organizational Costs - A review of the data (Table Four, Column Six) shows that the larger projects average 81.7% while the smaller projects averaged 57.9%. There was consistency in costs among the larger projects, while costs among the smaller projects were extremely varied--100%, 1 project; 75-51%, 3 projects; 25-50%, 3 projects; 20% or less, 2 projects. Generally, smaller projects tended to minimize expenses (except McLean) and put their funds into training and product development areas.

Dissemination and Keepables - A review of the data (Table Four, Column 7) shows that seven (7) projects allocated funds in this category--2 of 3 larger and 5 of 9 smaller projects. The range was 50% (Univ. of Maine, Farmington) to .3% (Stratford). The average for larger projects was 1.5% and 7.3% for smaller projects. Four projects made major commitments in this category; University of Maine, Farmington (50%), Colebrook (20%), Highland Park (16.1%) and Westminster West (12.6%). Apparently, several smaller projects chose to allocate their limited resources to keepable materials and dissemination activities. Perhaps this is because such expenditures are limited in local budgets and acquisition of such resources must come through outside funding.

Consultant Services - A review of the data (Table Four, Column 8) shows that 10 of 12 projects allocated funds in this category. Costs ranged from 60% (Shapleigh) to 3.6% (Westminster West). The averages for large and small projects was 8.3% and 16.2% respectively. The larger projects ranged from 5.1% to 10.6% while the smaller projects ranged from 60% to 3.6%. Smaller projects using consultant services were divided into two distinct groups: 1) those averaging between 60-20%; and 2) those under 10%. Clearly, small projects turned to consultants more than did larger projects. Probably, for the same reason earlier noted, i.e. project staff were not able to provide needed services whereas larger project staffs could serve, at least in part, consultant roles.

Conferences and Workshop Fees - A review of the data (Table Four, Column Nine) shows that seven (7) projects allocated funds in this category. The two larger projects, Project ERR and Watertown, allocated 1.6% and 5.4% respectively. The five smaller projects ranged from 10% (Highland Park) to 28.5% (WTRC). The averages for the larger and smaller projects were 1.9% and 14.5% respectively. Smaller projects that utilized this category did so to a much greater degree than was the case for larger projects.

General Costs - A review of the data (Table Four, Column 10) shows that nine (9) projects allocated funds in this category. The allocations ranged from 30% (Univ. of Maine, Farmington) to .2% (Highland Park). The averages were similar for larger and smaller projects 6% and 5.3% respectively. Shapleigh and the University of Maine, Farmington, were the major users, 22.8% and 30% respectively.

Totals--Training and Product Development - A review of the data, (Table Four, Column 12) shows that the average allocation for the three

larger projects was 17.8% ranging from 26% (Project ERR) to 12.7% (Upper Valley NEPTE). The average allocation for the nine (9) smaller projects was 43.4% ranging from 82.9% (Shapleigh) to 35.7% (Highland Park). The smaller projects without exception, allocated more funds to these activities than did any of the larger projects.

Analysis Across Unique and Refinement Projects

It is most difficult to draw any clear generalizations concerning the cost decisions made by the large versus small projects in the Unique and Refinement categories. Table Five lists the percentages for each cost category, and compares the totals for Unique and Refinement projects and then compares large and small projects in Unique and Refinement projects. (See Page 15A)

A review of Table Five draws out the significant differences indicated on Chart A. The data provides a clear indication that Unique projects tend to spend more funds for conferences, workshops, and general training and development costs while Refinement projects tend to spend more funds on salaries. The larger the project, the smaller the difference in allocation in these categories. Nevertheless, it is significant that when a project tends to perceive itself as demonstrating successful practice it focuses funds on the salary of persons who make the demonstration work. Unique projects which tend to be more developmental and exploratory tend to invest in conferences, workshops, training, and other such development costs. They seem to be seeking out ideas, personnel, and resources rather than presenting. The Gresham Chair data is particularly significant in this area.

Totals - A review of the data (Table Five) shows that Refinement Projects as a group allocated 60.1% to salaries which is 5.6% greater than Unique Projects as a group. Other organizational costs categories were roughly comparable. Organizational costs category allocations were 5.9% higher for Refinement projects (70.4% versus 64.5%). The only major difference in the Training and Product Development categories was in

CHART A

Areas of Significant Differences

1. UNIQUE VS. REFINEMENT

(1) Salaries	+ 5.6
(8) Conferences and Workshops AND (9) Gen. Tng. & Dev. Costs	- 6.3

2 LARGE UNIQUE VS. LARGE REFINEMENT

(1) Salaries	+10.2
(8) Conferences and Workshops	- 7.7

3. SMALL UNIQUE VS. SMALL REFINEMENT

(1) Salaries	+14.9
(9) Gen. Tng. & Dev. Costs	-17.1

Table Five
Percent Expenditures for Unique and Refinement Projects
in all Cost Categories and Comparisons of Percent Expenditures
for Large and Small Projects Across all Cost Categories

Project Category	(1) Salaries	(2) Overhead Fringe	(3) Travel	(4) Expendable Supplies	(5) Totals 1 - 4	(6) Dissemination & Keepables	(7) Consultant Services	(8) Conferences & Workshops	(9) Gen. Tng. & Dev. Costs	(10) Totals 6 - 9
Unique	54.5	4.4	2.4	3.2	64.5	3.2	13	9.4	9.2	34.9
Refinement	60.1	3.1	3.1	4.1	70.4	3.7	11.2	6.6	5.7	27.2
Difference	+ 5.6	-1.3	+ .7	+ .9	+ 5.9	+ .5	- 1.8	-2.8	- 3.5	-7.7
Large Unique	57.5	4.5	?	3.1	67.1	3.2	11.9	9.6	7.3	32.2
Large Refinement	67.7	3	4.1	4.2	79.0	1.5	8.3	1.9	6	17.7
Difference	+10.2	- 1.5	+ 2.1	+ 1.1	+11.9	- 1.7	- 3.6	-7.7	- 1.3	-14.5
Small Unique	32.5	3.5	5.1	4.1	45.2	2.8	20.9	8.3	22.4	54.4
Small Refinement	47.4	3.4	1.4	3.9	56.1	7.3	16.2	14.5	5.3	43.3
Difference	+14.9	- .1	- 3.7	- .2	+10.9	+ 4.5	- 4.7	+ 6.2	-17.1	-11.1

conferences and workshop costs where Unique Projects allocated 2.8% more funds (6.6% versus 9.9%). The totals for Training and Product Development categories were significant--34.9% and 27.2%.

Large Projects - A review of the data (Table Five) shows that Refinement projects allocated 10.2% more funds to salaries (67.7% - 57.5%) and that total organizational costs was 11.9% higher (79% - 67.1%) for Refinement projects than Unique Projects. As one would expect, Training and Product Development Costs were significantly lower for Refinement projects with the greatest difference being under the Conferences and Workshops category (1.9% - 9.6%0. Refinement projects allocated 14.5% less to Training and Product Development categories than did Unique Projects.

Small Projects - A review of the data (Table Five) shows that, as above, Refinement projects allocated 14.9% more to salaries and 10.9% more to organizational cost categories. Travel was the only category where Unique Projects allocated more funds (5.1% - 1.4%). Also, as above, Refinement Projects allocated 11.1% less to Training and Product Development categories than did Unique Projects. Unique Projects made greater use of Consultant services (20.9% - 16.2%) and general training (22.4% - 5.3%), Refinement projects made greater use of dissemination and keepables (7.3% - 2.8%) and conferences and workshops (14.5% - 8.3%).

Conclusions

General:

1. Refinement projects as a group allocated more of their resources to organizational costs, especially salaries, than did Unique Projects (5.9% greater organizational costs).
2. In both large and small project breakdowns, the Refinement projects allocated a much greater percentage of their resources to organizational cost categories (11.9% large, 10.9% small).
3. Smaller projects in both types of projects allocated greater resources to workshops and conferences and to consultant services. The significant exception remains the Gresham Chair.
4. Overhead and fringe charges were more commonly allocated by large projects (7 of 7) than small projects (6 of 13), but no set rate was apparent.
5. Travel and expendable supplies were more commonly incorporated in large projects (6 of 7) than in smaller projects (6 of 13). However, travel and expendable supply rates varies widely (.6 to 10.3). Perhaps these categories of costs are more a function of project purpose(s) than anything else.
6. Six projects allocated funds for evaluation and research--5 of 6 were Refinement projects. Apparently most projects, regardless of type or size, chose to use internal evaluatin procedures, i.e. incorporated these functions into their regular reporting procedures rather than contracting for formal outside evaluation.

7. Consultant services varies widely, but was more heavily used by smaller projects. It was noted earlier that smaller projects, perhaps, had to contract for services while larger projects could, in part, utilize staff in consultant roles.

8. Large projects such as ANISA, Watertown, Project ERR, Upper Valley NEPTE, and SASSI apparently developed separate staffs and operations even though operating through other agencies. Consequently, operating costs were reflected in their costs. Smaller projects tended to allocate funds to training activities and salaries, and used other existing support systems in their institution. Thus, they were able to keep operating costs relatively low.

9. Evaluation was generally not seen as an independent cost category.

10. The divergence in fiscal accounting and reporting procedures made precise cost analysis exceptionally difficult. Several projects forfeited their final payment (10% after a Final Report) rather than submit a report or audit.

In summary, the cost analysis seems to indicate that most projects used funds to: (a) provide salaries not otherwise available; (b) to purchase supplies (keepables); and (c) to support training activities. Generally, overhead and operational costs were low, which may have resulted from the NEPTE policy and operational model emphasizing a small central office with resources going to immediate need responsive field activities. The Unique projects tended to reach out more to others for service, advice, and counsel and support. The Refinement project tended to husband rare personnel resources essential to the success of their proposed demonstration.